BACKGROUND

The Judgment Fund is available for most court judgments and Justice Department compromise settlements of actual or imminent lawsuits against the government.

The Treasury FMS Judgment Fund website that can be located at http://www.fms.treas.gov/judgefund/index.html contains information about the Judgment Fund, including its history and the reimbursement responsibilities under the Contract Disputes Act (CDA) and the Notification of Federal Employee Antidiscrimination and Retaliation Act (No FEAR). This website includes links that allow users to search for Judgment Fund Transactions by Agency. It also allows users to research paid totals through the Judgment Fund Audit link. Personnel who prepare audited financial statements could begin their research at the FMS site in determining the proper liability to be reported. *However, it is essential that the Judgment Fund information be coordinated with the customers and be reconciled to the Treasury Judgment Fund balances.* The customers have been researching and reconciling their liability to the Judgment Fund and sending reports to the Office of the Deputy Chief Financial Officer (Accounting and Finance Policy and Analysis). The table below identifies the Treasury Fund Accounts used for imputed costs and reimbursable calculations:

IMPUTED COSTS	REIMBURSABLE
20X1740*	20X1743
20X1741*	
20X1742*	

*With the implementation of the reimbursement of the No FEAR judgment fund claims, these amounts are still included under the imputed cost appropriations and can be shredded out by using the claim identification beginning with "D." The "D" claims are the No FEAR and are reimbursable as of 1 October 2003.

JOURNAL VOUCHER ENTRIES

1. Imputed Items – Those paid by Judgment Fund that will not be reimbursed:

6730F(20)	IMPUTED COSTS
5780F(20)	IMPUTED FINANCING SOURCES
To recognize imputed financing sources related to Judgment Fund payments	

Effective July 1, 2004, the Data Collection Module will prepare the above standard journal voucher entry that will interface with DDRS-AFS to record the imputed costs.

2. Reimbursable Items – Reimbursed in full in the same FY as notified to make payment:

6100F(20)	OPERATING EXPENSES
2110F(20)	ACCOUNTS PAYABLE
3107	UNEXPENDED APPROPRIATIONS – USED
5700	EXPENDED APPROPRIATIONS
4610	ALLOTMENTS – REALIZED RESOURCES
4901	DELIVERED ORDERS-OBLIGATIONS, UNPAID
To recognize the liability and associated budgetary resource	

2. Reimbursable Items – Reimbursed in full in the same FY as notified to make payment (continued):

2110F(20)	ACCOUNTS PAYABLE
1010	FUND BALANCE WITH TREASURY
4901	DELIVERED ORDERS-OBLIGATIONS, UNPAID
4902	DELIVERED ORDERS-OBLIGATIONS, PAID
To make the payment and liquidate the liability	

3. *Reimbursable Items – Pursuing supplemental appropriations or to be reimbursed over multiple years by agreement with Treasury with first payment in the following FY:*

YEAR 1	
6800F(20)	FUTURE FUNDED EXPENSES
2190F(20)(U)	OTHER LIABILITIES
To recognize the liability to receive future funding	

YEARS 2, 3, 4, …	
6100F(20)	OPERATING EXPENSES
6800F(20)	FUTURE FUNDED EXPENSES
To reclassify future funded items as currently funded	
2190F(20)(U)	OTHER ACCRUED LIABILITIES
2110F(20)	ACCOUNTS PAYABLE
To reclassify the future payable to current year payable	
3107	UNEXPENDED APPROPRIATIONS – USED
5700	EXPENDED APPROPRIATIONS
4610	ALLOTMENTS – REALIZED RESOURCES
4901	DELIVERED ORDERS-OBLIGATIONS, UNPAID
To recognize the budgetary resource	
2110F(20)	ACCOUNTS PAYABLE
1010	FUND BALANCE WITH TREASURY
4901	DELIVERED ORDERS-OBLIGATIONS, UNPAID
4902	DELIVERED ORDERS-OBLIGATIONS, PAID
To make the payment and liquidate the liability	

NEW****DDRS now has attributes to separate the Judgment Fund Contract Disputes Act (CDA) case liabilities from the Notification of Federal Employee Antidiscriminatory and Retaliatory Act (No FEAR) in 2110F, 2190F, 6100F, and 6800F.

DO NOT USE 2990F TO RECORD JUDGMENT FUND LIABILITY.